



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

January 4, 2000

**TO:** All County Assessors

**FROM:** Joseph D. Simmonds, Personal Property Program Manager  
Property Tax Division

**SUBJECT: 2000 PERSONAL PROPERTY VALUATION SCHEDULES**

Enclosed are the 2000 Personal Property Valuation Indicators and Index for use in making 2000 assessments.

To use these schedules, refer to the alphabetical Index for the class of property, which will in turn, refer you to the appropriate column on the attached Valuation Indicator sheet. The multiplier appearing in the column corresponding with the acquisition year times the historical cost gives the indicated January 1, 2000 value. Supplemental Valuation Schedule A is provided on the last page of the Index for video games, wine barrels, video tapes and laser disks, billboards and poster panels, title plants, and computer software.

In 1999, the Department undertook several studies to update the Personal Property Indexes. Valuation of video tapes was completed considering the proper trade levels and analysis of the available data. It is recommended that video tapes continue to be valued at \$9.00 per tape. Additional studies are in various stages of completion and will not be available until 2001.

The billboard and poster panel costs have been reviewed to conform to the recommendations of the 1998 study. The 2000 replacement costs and deductions have been adjusted to reflect the change in the trend index.

These valuation indicators are published as guides in estimating market values of equipment in average condition. Adjustments to the estimated market values should be made when the assessor or taxpayer substantiates excessive obsolescence not already considered in the indicators. The Department of Revenue recommends the use of these schedules and believes their use will produce standardization and equalization in the assessment of personal property.

The Personal Property Valuation Indicators may not be applicable in all instances in achieving the statutory mandate of 100% true and fair value. Property classes listed in the index having a single asterisk may require special consideration due to abnormal or extraordinary circumstances.

Those properties shown with a double asterisk on the Index indicate use of the Industrial Valuation Schedules. Properties showing a triple asterisk indicate individual large pieces of equipment that may qualify for use of the Industrial Valuation Schedules.

All County Assessors  
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Any questions regarding the schedules or other personal property tax issues may be directed to:

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Again this year, the Personal Property Valuation Schedules will be posted on the Department's Internet site at [www.dor.wa.gov](http://www.dor.wa.gov). The Schedules can be accessed by clicking **Publications**, then **Property Taxes**, and then **Personal Property Valuation Schedules** located in the scroll down box on the left-hand side of the page. The Schedules are available in either MS Word or PDF format.

JDS:slc  
Enclosures

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column	
<b>- A -</b>		
<b>Agriculture</b>		
Aqua Farms		
Nets	30	
Pens & Support Structures	18	
Dairy Milking M&E	14	
Feedmill M&E	***12	
Seed Cleaning M&E	***12	
Fertilizer Applicators & Manure Systems-Liquid	24	
Dry Fertilizer Applicators	18	
Tanks	16	
M&E (Excluding tractors & dairy)	18	
Irrigation Systems		
Circles	18	
Gated Pipe	18	
Wheel Moves & Handlines	16	
Tractors	12	
Combines	20	
<b>Air Conditioning (Single Room Unit)</b>	16	
<b>Aircraft Manufacturing</b>		
M&E	***14	
Testing Equipment	24	
Small Tools (Perishable)	24	
Patterns	24	
<b>Aircraft Parts Manufacturing</b>		
M&E	14	
Test Equipment	24	
Small Tools	24	
<b>Amusement Devices (Music Machines, etc.)</b>	24	
VCR's	28	
Video Games	(See Supplemental Schedule A)	
Video Tapes	(See Supplemental Schedule A)	
<b>Antique F&amp;F</b>	(Value at Cost)	
<b>Apartment F&amp;F</b>	16	
<b>Apparel Mfg. M&amp;E</b>	8	
<b>Aqua Farms</b>		
Nets	30	
Pens & Support Structures	18	
<b>Archery Equipment Mfg.</b>	12	
<b>Artwork</b>	(Value at Cost)	
<b>Auto Repair</b>	(also see Service Station)	
Diagnostic Equipment (Electronic)	24	
M&E	18	
Small Tools	24	
Welding Equipment	12	
<b>- B -</b>		
<b>Bakeries</b>		
Industrial (i.e., Wonder Bread)		**
Commercial (i.e., Safeway)		12
<b>Banks</b>		
Alarm Systems		24
Cash Machines		24
Furniture & Fixtures		14
Video Equipment		24
Safety Deposit Boxes		10
Vault Doors		(Value at Cost)
<b>Barber &amp; Beauty Shop</b>		16
<b>Baseboard Heater Mfg. M&amp;E</b>		12
<b>Beer Kegs</b>		10
<b>Billboards</b>		(See signs)
<b>Bleach Mfg. M&amp;E</b>		**
<b>Bleach Packaging M&amp;E</b>		14
<b>Blueprinting, Photostatting, Mimeographing &amp; Lithograph (Nonelectronic)</b>		16
<b>Boat Molds (Fiberglass)</b>		22
<b>Book Bindery</b>		12
<b>Bottling &amp; Soft Drinks Mfg. M&amp;E</b>		**
<b>Bowling Alleys</b>		12
Electronic Scoring Machines		24
Pinsetters & Others		19
<b>Brewing &amp; Distilling</b>		**
<b>Butcher Shops</b>		12
<b>- C -</b>		
<b>C.A.T.V. &amp; S.A.T.V. Equipment</b>		
Signal Receiving Equipment		12
Distribution Equipment		14
Headend Equipment		16
Converters, Decoders, Digital Boxes, Modems		30
Electronic Testing Equipment and Small Tools		24
Television Production Equipment		19
<b>Cabinet Shop M&amp;E</b>		12
<b>Campground Equipment</b>		16
<b>Candy &amp; Confection Mfg. M&amp;E</b>		12
<b>Car Wash (5 Min. &amp; Coin-Op)</b>		18
<b>Cash Machines</b>		24
<b>Cash Registers &amp; Scanners</b>		24
<b>Cement, Clay &amp; Brick Products Mfg.</b>		**
<b>Chemical Products Mfg.</b>		**
<b>Clothing Mfg.</b>		8
<b>Cocktail Bars &amp; Taverns</b>		19
Antique Back Bars		(Value at Cost)
<b>Coin-Op Lockers</b>		16
<b>Coin-Op Machines</b>		24
<b>Computer Systems (Business)</b>		

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column		
Lotto Machines	30	Furniture & Fixtures	14
Main Frame Computers	30	Libraries	12
Personal Computers (Excluding Perferial Equipment)	40	X-Ray Equipment	18
Perferial Equipment (Printer, CD Players, etc.)	30	<b>Department Store F&amp;F</b>	16
Canned Software (See Supplemental Schedule A)		<b>Dies &amp; Molds</b>	18
Custom Software (See Supplemental Schedule A)		Electronic Mfg.	24
Production Systems Computers	24	Patterns	24
<b>Computer Numeric Controlled (CNC) Milling Machines</b>	14	<b>Dispensing Machinery (Coin-Op)</b>	24
<b>Construction M&amp;E</b>		<b>Distilling &amp; Brewing</b>	**
Cranes		<b>Doctors</b>	
Bridge	8	Equipment	14
Crawler	10	Furniture	14
Mobile Telescopic	16	Libraries	12
General Construction	16	Diagnostic Equipment (CT, MRI, Ultrasound, etc.)	24
Asphalt Plants		X-Ray	12
Portable	18	<b>Drug Store F&amp;F</b>	16
Stationary	12	<b>Dry Cleaning &amp; Laundry M&amp;E</b>	
Land Clearing	16	Coin-Op	24
Licensed Vehicles Not Subject to Vehicle Excise Tax	16	Other Than Coin-Op	14
Marine Construction		<b>Dumpsters, Garbage</b>	16
Ships & Vessels	***12		
Pleasure Craft	12	- E -	
Boat Molds	22	<b>Electrical Generating</b>	
Road Construction (Heavy)	22	Gas & Diesel	16
Rock Crushing		Steam	**
Portable	18	<b>Electrical Mfg. M&amp;E</b>	12
Stationary	12	<b>Electronic Equip.</b>	24
Sewer & Utilities	16	<b>Electronic Mfg. Equip.</b>	24
Well Drilling	16	<b>Espresso Carts</b>	24
<b>Container Mfg. M&amp;E</b>	**	<b>Extrusion M&amp;E</b>	**
<b>Coolers (Walk-In)</b>	12		
<b>Copy Machines (Purchased)</b>	28	- F -	
<b>Costumes (Rental)</b>	24	<b>Farm Equipment</b>	(See Agriculture)
<b>Cranes</b>		<b>Fax Machines</b>	30
Bridge	8	<b>Feedmill M&amp;E</b>	***12
Container	*8	<b>Fertilizer Applicators</b>	24
Crawler	10	<b>Fertilizer Mfg.</b>	**
Mobile Telescopic	16	<b>Fiberglass Molds (other than boats)</b>	22
		<b>Fish Processing M&amp;E</b>	***12
- D -		<b>Fitness Equipment</b>	
<b>Dairy Milking M&amp;E</b>	14	Manual	16
<b>Dairy Processing</b>	**	Electronic	24
<b>Data Processing Equipment</b>	30	<b>Flour, Cereal &amp; Grain Milling</b>	**
		<b>Food Processing</b>	**
<b>Dental</b>		<b>Forklifts</b>	
Equipment	14	Inside	14
		Outside	16

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column	
Foundry	**	
Fraternal Lodges	14	<b>Laboratories</b>
		Diagnostic 24
- G -		Equipment (Nonelectric) 18
		Equipment (Electronic & Computerized) 24
Garage M&E	18	<b>Landscaping M&amp;E</b> 16
Garbage Dumpsters	16	<b>Laundry &amp; Dry Cleaning</b>
General Contractor M&E	16	Coin-Op 24
Golf Courses		Other Than Coin-Op 14
Carts	20	<b>Law Libraries</b> 12
Equipment	18	<b>Leather Products Mfg. M&amp;E</b> 8
Tractors	12	<b>Libraries (Professional)</b> 12
Greenhouse & Nursery M&E	16	<b>Lift Trucks</b> (See Forklift)
Grocery Stores		<b>Lotto Machines</b> 30
Cash Registers & Scanners	24	<b>Lumber &amp; Wood Products</b>
Fixtures & Equipment	16	Logging M&E 18
Meat Packing	12	Log Stackers 18
POS (Point of Sale Computer Systems)	30	Pulp, Paper & Paperboard **
Walk-in Coolers	12	Plywood & Veneer **
		Scarifying M&E 18
- H -		Sawmills
		Portable 14
Hardware Store F&F	16	Stationary **
Hatchery M&E	16	
Health Spa Equip.		- M -
Manual	16	
Electronic	24	<b>Machine Shop M&amp;E (Maintenance)</b> ***12
Hospitals		<b>Machine Shop (Production)</b> ***
Equipment	16	<b>Mailing Machines</b> 20
Diagnostic Equipment(CT,MRI,Ultrasound,etc)	24	<b>Meat Packing M&amp;E</b> 12
Laboratory Equip. (Nonelectric)	18	<b>Meat Processing (Complex)</b> **
Laboratory Equip. (Electronic & Computerized)	24	<b>Medical Equipment</b> 14
Mattresses	30	<b>Metal Fabrication &amp; Extrusion Mfg.</b> ***
X-Ray	12	<b>Metal Sheet Fabrication</b> ***12
		<b>Milling Machines - Computer</b>
- I -		Numeric Controlled (CNC) 14
		<b>Mining &amp; Milling</b> **
Ice Cream Cabinets	16	<b>Mobile Yard Equipment</b> 16
Ice & Refrigeration Machinery	**	<b>Mortuary Service Equip.</b> 14
Iron & Steel Industry	**	<b>Motels</b>
		Furniture & Equipment 19
- J -		Office (See Office)
		Restaurant & Bar Equipment 19
Janitorial Service Equipment	20	Telephone Systems 30
Jewelry Store F&F and Equip.	16	TV's 24
		VCR's 28
		<b>Music Instruments -- Rental</b> 22
- K -		<b>Music Studio Recording Equip.</b> 24
		<b>Music Systems (Background)</b> 24
Key Duplication	16	
- L -		- N -

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column	
<b>Neon Signs</b>	19	<i>C.A.T.V. (Cable System)</i> (See C.A.T.V. Equipment)
<b>Newspaper M&amp;E</b>		<i>Service &amp; Repair Equip.</i> 19
<i>Press</i>	12	<i>Towers</i> 12
<i>Photographic</i>	16	<b>Radio-Telephone Equipment 2-Way</b> 24
<i>Computer (Production)</i>	24	<b>Railroad Rolling Stock-Private</b> (Except Logging
<i>Other M&amp;E</i>	14	<i>Cars)</i> 12
<b>Nursing Homes</b>		<b>Rental Equipment</b>
<i>Furniture &amp; Fixtures</i>	16	<i>Costumes</i> 24
<i>Mattresses</i>	30	<i>Public U-Rent (Excluding Heavy Equipment)</i> 22
- O -		<i>Heavy Equipment</i> (Value by type)
<b>Office Equipment</b>		<i>Telephones (Residential)</i> 30
<i>Antiques</i> (Value at Cost)		<i>Tuxedos</i> 30
<i>Copy Machines (Purchased)</i>	28	<b>Research &amp; Development M&amp;E</b> *20
<i>Electric &amp; Electronic Machines</i>	24	<b>Restaurants, Soda Fountains &amp; Drive-Ins</b> 19
<i>Furniture &amp; Fixtures</i>	14	<i>Walk-in Coolers</i> 12
<i>Mailing Machines</i>	20	<b>Retail Stores</b>
<i>Safes</i>	10	<i>Fixtures</i> 16
<i>Sound Systems (Background)</i>	24	<i>Office F &amp; F</i> (See Office Equip.)
<b>Oxygen &amp; Acetylene Tanks</b>	10	<i>POS Computer Systems</i> 30
- P -		<i>Public Address Systems</i> 20
<b>P.A. Systems</b>	20	<i>Sound Systems (Background)</i> 24
<b>Packing &amp; Sorting M&amp;E</b> (Fruit, Vegetable, Etc.)	**	<b>Rock Crushers</b> (See Construction)
<b>Paint &amp; Varnish Mfg. M&amp;E</b>	12	- S -
<b>Pallets, Crates, Lugs, Bins, Etc.</b>	18	<b>Sawmills</b> (See Lumber)
<b>Petroleum Products</b>		<b>Scaffolding (Rental)</b> 22
<i>Bulk Station Equipment</i>	14	<b>Search Lights</b> 17
<i>Refining</i>	**	<b>Service Stations</b>
<i>Service Station Equipment</i> (See Service Stations)		<i>Dispensers (Gas)</i> 20
<b>Photography Equipment</b>	16	<i>Equipment</i> 18
<b>Plastic Extrusion M&amp;E</b>	**	<i>Store F &amp; F</i> 16
<b>Plumbing Shop Equipment</b>	16	<b>Sewing Equipment</b> 12
<b>Plywood &amp; Veneer Mfg.</b>	**	<b>Sewer Construction Equipment</b> 16
<b>Pool Hall Equipment</b>	14	<b>Sheet Metal Fabrication</b> ***12
<b>Power &amp; Generation M&amp;E</b>		<b>Shipbuilding</b> (See Construction)
<i>Gas &amp; Diesel</i>	16	<b>Shoes &amp; Leather Products Mfg. M&amp;E</b> 8
<i>Steam</i>	**	<b>Shipyards</b> (See Construction)
<b>Printing &amp; Publishing Equipment</b> (See Newspaper)		<b>Signs</b>
<b>Professional Equipment</b>		<i>Bulletin Boards</i> 14
<i>Scientific, Doctors, Dentists, Etc.</i>	14	<i>Billboards</i> (See Supplemental Schedule A)
<i>Libraries</i>	12	<i>Electronic</i> 15
<b>Propane Tanks</b>	16	<i>Neon</i> 19
<b>Pulp &amp; Paper Mfg.</b>	**	<i>Plastic Illuminated</i> 19
- R -		<i>Poster Panels</i> (See Supplemental Schedule A)
<b>Radio &amp; Television</b>		<b>Ski Areas</b>
<i>Broadcasting Equipment</i>	19	<i>Snow Cats &amp; Packers</i> 24
		<i>Tows &amp; Lifts</i> **
		<b>Ski Mfg. Equipment</b> 12
		<b>Small Tools - Perishable</b> 24
		<b>Smelting</b> **

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2000 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Column	Column		
Soft Drink Mfg. M&E (Batch)	14		
Sound Systems (Background)	24	- U -	
Super Markets			
Cash Registers & Scanners	24	Unlicensed Vehicles (Not Subject to Vehicle	
Fixtures & Equipment	16	Excise Tax)	16
Meat Packing	12	Upholstery Equipment	16
POS Computer Systems	30		
Public Address Systems	20	- V -	
Walk-in Coolers	12		
Surveying Equipment	14	VCR's	28
		Vending Machines	24
- T -		Video Games (See Supplemental Schedule A)	
Tanning Salon Equip.	16	Video Tapes (See Supplemental Schedule A)	
Tavern & Bar Equipment	19	Video Cameras/Camcorder	24
Antique Back Bars (Value at Cost)			
Television & Radio (See Radio)		- W -	
Telephones			
Cellular	30	Warehouse Equipment (Including Lifts)	14
Pagers	24	Pallets, Crates, Lugs, Bins, etc.	18
Rentals (Commercial & Residential)	30	Water Softeners	14
Systems (Customer Owned)	30	Water Systems	12
Textile Tent & Awning Mfg. M&E	8	Welding Shop Equip.	12
Theater		Well Drilling	16
Projection Equipment	16	Winery Equipment	***14
F&F	17	Aging Barrels (See Supplemental Schedule A)	
Tire Recapping	14	Innerstaves (See Supplemental Schedule A)	
Title Plants (See Supplemental Schedule A)		Wholesale Store	14
Tuxedo Rentals	30	Woodworking Shops M&E	12
Toilets, Portable	14		
		- X -	
		X-Ray Equip. (Other Than Dental)	*12

\* -- May Require Special Consideration Due to Functional or Economic Conditions

\*\* -- Use Industrial Valuation on Entire Plant

\*\*\* -- Major Items of Equipment May Qualify For Use of 7.5% Industrial Valuation Schedule

A -- Use Supplemental Schedule

# SUPPLEMENTAL VALUATION SCHEDULE

Revised 12/27/99

<b>VIDEO GAMES</b> (Apply the following percent good to the untrended historic cost)		
Year 1	Year 2	Year 3
60%	37%	20%

<b>VIDEO TAPES &amp; LASER DISKS</b>
Value at \$9 per tape

<b>WOODEN WINE BARRELS AND INNERSTAVES</b> (Apply the following percent good to the untrended historic cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels	55%	25%	15%	8%	5%
Innerstaves	55%	25%	-0-		

<b>BILLBOARDS &amp; POSTER PANELS</b>	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$130
Externally Lighted	\$162
Internally Lighted	\$311
Above replacement costs include one support structure and one face. Multiple faced signs should be adjusted to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,037
Lighted / Unlighted 14 x 48'	\$2,593
Lighted / Unlighted 20 x 60'	\$4,044
Signs smaller than 12 x 25' use 40% of above deduction.	
DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.	

<b>TITLE PLANTS</b> (Reference PTB 72-14)	
\$2.50 per parcel (as defined)	\$0.15 per recording (as defined)



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# SUPPLEMENTAL VALUATION SCHEDULE

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*Revised 12/27/99*

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## **COMPUTER SOFTWARE**

The 1991 Legislature defined computer software and established valuation methods. For the 2000 assessment year, canned software shall be assessed as illustrated in the following example:

- Canned software acquired in 1999 shall be valued at 100% of its full acquisition cost.
- Canned software acquired in 1998 shall be listed at 100% and valued at 50% of its full acquisition cost.
- All software, canned or custom, purchased prior to 1998 is exempt.
- Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.

## 2000 PERSONAL PROPERTY VALUATION INDICATORS

[illegible]